



# FINANCIAL SUMMARY

## 財務摘要

PRUDENT STEWARDSHIP  
FOR FINANCIAL SECURITY

審慎管理 穩健財務

The statements on comprehensive income and financial position offer a full picture of CityU's finances.

全面收益表及財務狀況表展示城大的整體財務概況。



**Statement of Comprehensive Income**  
**全面收益表**

For the Year Ended 30 June 2023  
截至2023年6月30日止年度

		The Group 大學整體		The University 大學	
		2023	2022	2023	2022
<b>Income</b>		<b>收入</b>			
Government Subventions	政府撥款	3,267,460	3,303,963	3,267,460	3,303,963
Tuition and Other Fees	學費及其他收費	2,081,300	1,833,995	2,081,300	1,833,995
Donations and Benefactions	捐款及捐贈	83,866	98,607	83,876	98,617
Auxiliary Services	雜項服務	171,575	155,330	160,645	144,981
Other Income	其他收入	307,854	346,594	113,890	115,927
		<b>5,912,055</b>	<b>5,738,489</b>	<b>5,707,171</b>	<b>5,497,483</b>
<b>Expenditure</b>		<b>開支</b>			
Learning and Research	教育及研究				
Instruction and Research	教學及研究	3,455,147	3,286,526	3,478,479	3,305,845
Library	圖書館	125,971	126,791	125,971	126,791
Central Computing Facilities	中央電腦設施	241,367	228,436	241,367	228,436
Other Academic Services	其他教學服務	261,707	239,015	261,707	239,015
Institutional Support	教學支援				
Management and General	管理及一般項目	457,547	441,022	452,741	438,177
Premises and Related Expenses	校舍及有關開支	1,089,240	994,547	1,078,454	983,174
Student and General Education Services	學生及教育服務	373,291	356,715	373,291	356,715
Other Activities	其他活動	263,453	265,556	32,674	24,285
		<b>6,267,723</b>	<b>5,938,608</b>	<b>6,044,684</b>	<b>5,702,438</b>
<b>Deficit before Interest and Net Investment Return</b>	<b>除利息及淨投資回報前虧損</b>	<b>(355,668)</b>	<b>(200,119)</b>	<b>(337,513)</b>	<b>(204,955)</b>
Interest and Net Investment Return	利息及淨投資回報	6,691	(1,216,266)	9,373	(1,214,647)
<b>Deficit after Interest and Net Investment Return</b>	<b>除利息及淨投資回報後虧損</b>	<b>(348,977)</b>	<b>(1,416,385)</b>	<b>(328,140)</b>	<b>(1,419,602)</b>
Finance Costs	財務費用	(17,254)	(4,876)	(16,350)	(4,138)
Share of profit/(loss) of a Joint Venture	應佔合營公司盈餘/(虧損)	900	(207)	—	—
Deficit before Taxation	除稅前虧損	(365,331)	(1,421,468)	(344,490)	(1,423,740)
Tax Credit/(Tax Expense)	稅項收益/(稅項支出)	2,005	(1,885)	(145)	(1,266)
<b>Deficit for the Year</b>	<b>本年度虧損</b>	<b>(363,326)</b>	<b>(1,423,353)</b>	<b>(344,635)</b>	<b>(1,425,006)</b>
<b>Other Comprehensive Income Item that may be Reclassified Subsequently to Surplus or Deficit</b>	<b>其他全面收益期後或會轉往損益的項目</b>				
Exchange Differences on Translation of Operations outside Hong Kong	換算香港境外營運之匯兌差額	(5,215)	(1,748)	—	—
<b>Other Comprehensive Income for the Year</b>	<b>本年度其他全面收益</b>	<b>(5,215)</b>	<b>(1,748)</b>	<b>—</b>	<b>—</b>
<b>Total Comprehensive Income for the Year</b>	<b>本年度全面收益總額</b>	<b>(368,541)</b>	<b>(1,425,101)</b>	<b>(344,635)</b>	<b>(1,425,006)</b>

**Statement of Comprehensive Income**  
**全面收益表**

For the Year Ended 30 June 2023  
截至2023年6月30日止年度

		The Group 大學整體		The University 大學	
		2023	2022	2023	2022
<b>Deficit for the Year Attributable to the Group/the University transfer from:</b>		<b>屬於大學整體/大學之本年度虧損轉撥自:</b>			
UGC Funds	教資會基金	(235,821)	(718,295)	(235,821)	(718,295)
Restricted Fund for Research	研究專用基金	(20,573)	50,707	(20,573)	50,707
Other Funds	其他基金	(106,932)	(755,765)	(88,241)	(757,418)
<b>Deficit for the Year</b>	<b>本年度虧損</b>	<b>(363,326)</b>	<b>(1,423,353)</b>	<b>(344,635)</b>	<b>(1,425,006)</b>
<b>Total Comprehensive Income Attributable to the Group/the University transfer from:</b>		<b>屬於大學整體/大學之全面收益總額轉撥自:</b>			
UGC Funds	教資會基金	(235,821)	(718,295)	(235,821)	(718,295)
Restricted Fund for Research	研究專用基金	(20,573)	50,707	(20,573)	50,707
Other Funds	其他基金	(112,147)	(757,513)	(88,241)	(757,418)
<b>Total Comprehensive Income for the Year</b>	<b>本年度全面收益總額</b>	<b>(368,541)</b>	<b>(1,425,101)</b>	<b>(344,635)</b>	<b>(1,425,006)</b>

## Statement of Financial Position 財務狀況表

As at 30 June 2023  
於2023年6月30日

		The Group 大學整體		The University 大學	
		2023	2022	2023	2022
(In thousands of Hong Kong dollars) (以千港元計)					
<b>Non-current Assets</b>	<b>非流動資產</b>				
Investment Properties, Other Property, Plant and Equipment	投資物業、其他校舍、機器及設備	6,708,726	5,829,130	6,602,837	5,705,278
Intangible Assets	無形資產	65,302	65,915	—	—
Goodwill	商譽	33,471	33,471	—	—
Investments	投資	109,914	50,679	5,745	6,248
Investments in Subsidiaries	附屬公司投資	—	—	340,471	276,284
Interest in a Joint Venture	合營公司權益	50,693	49,793	—	—
Accounts Receivable, Prepayments and Others	應收帳款、預付帳款及其他	24,258	24,580	22,082	22,110
Deferred Tax Assets	遞延稅項資產	847	—	—	—
		6,993,211	6,053,568	6,971,135	6,009,920
<b>Current Assets</b>	<b>流動資產</b>				
Investments	投資	7,777,325	8,102,537	7,777,325	8,102,537
Loans Receivable	應收貸款	124,690	132,420	142,690	150,420
Accounts Receivable, Prepayments and Others	應收帳款、預付帳款及其他	578,525	457,459	581,172	465,442
Tax recoverable	可收回稅款	40	—	—	—
Inventories	存貨	8,013	9,112	732	796
Cash and Bank Deposits	現金及銀行存款	635,589	1,276,371	562,423	1,188,897
		9,124,182	9,977,899	9,064,342	9,908,092
<b>Current Liabilities</b>	<b>流動負債</b>				
Deferred Income	遞延收入	2,056,596	1,298,694	2,056,596	1,298,694
Accounts Payable and Accruals	應付帳款及應計費用	1,220,692	1,083,224	1,204,584	1,061,961
Contract Liabilities	合約負債	505,609	442,451	501,988	439,931
Provision for Employee Benefits	僱員福利撥備	663,805	696,937	654,718	685,620
Tax Payable	應付稅款	—	1,363	—	—
Loans and Borrowings	貸款及借貸	100,000	100,000	121,096	122,251
Lease Liabilities	租賃負債	49,343	48,584	45,099	45,026
Provision for Reinstatement Costs	還原成本的撥備	—	1,473	—	1,473
		4,596,045	3,672,726	4,584,081	3,654,956
<b>Net Current Assets</b>	<b>流動資產淨值</b>	4,528,137	6,305,173	4,480,261	6,253,136
<b>Total Assets less Current Liabilities</b>	<b>資產總值減流動負債</b>	11,521,348	12,358,741	11,451,396	12,263,056

## Statement of Financial Position 財務狀況表

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		2023	2022	2023	2022
(In thousands of Hong Kong dollars) (以千港元計)					
<b>Non-current Liabilities</b>	<b>非流動負債</b>				
Deferred Tax Liabilities	遞延稅項負債	10,775	12,159	—	—
Deferred Income	遞延收入	1,261,057	2,454,694	1,261,057	2,454,694
Accounts Payable and Accruals	應付帳款及應計費用	122,854	93,494	122,854	93,494
Provision for Employee Benefits	僱員福利撥備	61,742	56,195	61,742	56,195
Lease Liabilities	租賃負債	19,687	61,141	8,727	46,738
Provision for Reinstatement Costs	還原成本的撥備	4,340	1,340	—	—
		1,480,455	2,679,023	1,454,380	2,651,121
<b>Deferred Capital Funds</b>	<b>遞延資本基金</b>	3,590,342	2,860,626	3,590,342	2,860,626
<b>Net Assets</b>	<b>資產淨值</b>	6,450,551	6,819,092	6,406,674	6,751,309
<b>Represented By:</b>	<b>資金來源:</b>				
UGC Funds	教資會基金	1,478,897	1,714,689	1,478,927	1,714,748
Restricted Fund for Research	研究專用基金	865,912	862,702	865,912	862,605
Other Funds	其他基金	4,105,742	4,241,701	4,061,835	4,173,956
<b>Total Funds</b>	<b>基金總值</b>	6,450,551	6,819,092	6,406,674	6,751,309

Approved and authorised for issue by the Council on  
12 October 2023.

校董會於2023年10月12日核准許可發出。